IN THE CLAIMS:

Please amend claims 1, 2, 5, 10, 11 and 12, and cancel claims 7-9 without prejudice or disclaimer, as presented below.

1. (Currently Amended) A process of manufacturing a semiconductor device comprising:

forming an insulating layer above a semiconductor layer;

forming a conductive layer including at least one of a tantalum layer and a tantalum nitride layer; and

etching the conductive layer by using a gas including $SiCl_4$ and NF_3 ., wherein; the ratio of the flow rate of the NF_3 to the flow rate of the sum of the $SiCl_4$ and the NF_3 is approximately 1 to approximately 30 % such that the conductive layer is etched to be substantially vertical.

2. (Currently Amended) A process of manufacturing a semiconductor device comprising:

forming an insulating layer above a semiconductor layer ;

forming a conductive layer including at least one of a tantalum layer and a tantalum nitride layer;

etching the conductive layer by using a gas including NF_3 and fluorocarbon; and

etching the conductive layer by using a gas including $SiCl_4$ and NF_3, wherein; the ratio of the flow rate of the NF_3 to the flow rate of the sum of the $SiCl_4$

and the NF_3 is approximately 1 to approximately 30 % such that the conductive layer is etched to be substantially vertical.

3. (Cancelled)

4. (Previously Presented) The process of manufacturing a semiconductor device claimed in claim 1 wherein; the insulating layer includes at least one of silicon oxide, silicon nitride and silicon oxynitride.

5. (Currently Amended) A process of manufacturing a semiconductor device comprising:

forming an insulating layer above a semiconductor layer ;

forming a first tantalum nitride layer, body centered cubic lattice phase tantalum layer and a second tantalum nitride layer in this order;

forming a gate electrode by etching the first tantalum nitride layer, the body centered cubic lattice phase tantalum layer and the second tantalum nitride layer with using a gas including $SiCl_4$ and NF_3; and

forming first and second impurity layers constituting a source region and a drain region through introducing a impurity into the semiconductor layer, wherein; the ratio of the flow rate of the NF_3 to the flow rate of the sum of the $SiCl_4$ and the NF_3 is approximately 1 to approximately 30 % such that the conductive layer is etched to be substantially vertical.

Claims 6-9. (Cancelled)

10. (Currently Amended) A process of manufacturing a semiconductor device as set forth in claim [[7]]1, wherein an angle between the etched conductive layer and the insulating layer is approximately 85 to approximately 90 degrees.

11. (Currently Amended) A process of manufacturing a semiconductor device as set forth in claim [[8]]2, wherein an angle between the etched conductive layer and the insulating layer is approximately 85 to approximately 90 degrees.

12. (Currently Amended) A process of manufacturing a semiconductor device as set forth in claim [[9]]5, wherein an angle between the etched conductive layer and the insulating layer is approximately 85 to approximately 90 degrees.

13. (Previously Presented) The process of manufacturing a semiconductor device claimed in claim 2 wherein; the insulating layer includes at least one of silicon oxide, silicon nitride and silicon oxynitride.